NOTIFICATION.

No. L.D. 287—Legis. 5-50-2, pated Bangalore, 21st April 1950.

Ordered that the accompanying Constitution (Distribution of Revenues) Order, 1950 (C.O. 12) published in the *Gazette of India*, dated the 15th April 1950, be republished in the *Mysore Gazette*, for general information.

By Order of His Highness the Maharaja,

B. S. PUTTASWAMY,
Legal Remembrancer and
Secretary to Government,
Law Department.

MINISTRY OF LAW.

New Delhi, 13th April, 1950.

S.R.O. 7.—The following Order made by the President is published for general information :—

THE CONSTITUTION (DISTRIBUTION OF REVENUES) ORDER, 1950.

C.O. 12.—In exercise of the powers conferred by articles 270, 273 and 275 of the Constitution of India and of all other powers enabling him in that behalf, the President is pleased to make the following Order, namely :—

1. This Order may be called the Constitution (Distribution of Revenues) Order, 1950.

2. The General Clauses Act, 1897, applies for the interpretation of this Order as it applies for the interpretation of a Central Act.

3. (1) For the purposes of clause (2) of article 270, one per cent of so much of the net proceeds of taxes on income as does not represent the net proceeds of taxes payable in respect of Union emoluments shall be deemed

to represent the proceeds attributable to Part C States in the financial year commencing on the first day of April, 1950.

(2) The percentage of the net proceeds of the taxes on income, except in so far as those proceeds represent proceeds attributable to Part C States or to taxes payable in respect of Union emoluments, which is to be assigned to Part A States and Part B States under the said clause in the said financial year shall be fifty per cent.

(3) The sums falling to be distributed under the said clause in the said financial year among Part A States and Part B States (hereinafter referred to as "the said sums") shall be distributed in the following manner, namely:—

(*a*) each Part B State shall be entitled to receive out of the said sums a sum equivalent to fifty per cent of the net proceeds of the taxes on income other than agricultural income levied and collected by the Government of India in that State in the said financial year:

Provided that if any such State is entitled to receive in the said financial year any grant of financial assistance by the Government of India by virtue of an agreement under clause (1) of article 278, then the sum payable to that State under this sub-paragraph shall be reduced by the amount of the said grant;

(*b*) each Part A State shall be entitled to receive out of the said sums a sum equivalent to fifty per cent of the net proceeds of the taxes on income other than agricultural income levied and collected by the Government of India in the merged territories within that State in the said financial year; and

(*c*) after deducting the sums referred to in sub-paragraphs (*a*) and (*b*) from the said sums, the balance shall be distributed as follows:—

Assam	...	...	3 per cent.
Bihar	...	...	12·5 ,,
Bombay	...	...	21 ,,
Madhya Pradesh	...	...	6 ,,
Madras	...	...	17·5 ,,

Orissa	...	... 3	per cent.
Punjab	...	.. 5·5	,,
Uttar Pradesh	...	... 18	,,
West Bengal	...	... 13·5	,,

4. In accordance with the provisions of clause (1) of article 273 and clause (1) of article 275, there shall be charged on the Consolidated Fund of India in the said financial year as grants-in-aid of the revenues of each of the States specified below the sum or sums specified against it in addition to any sum payable to that State under either of the provisos to clause (1) of article 275 :—

		Under Article 273	*Under Article 275*
		Rs.	Rs.
Assam	...	40,00,000	30,00,000
Bihar	...	35,00,000	Nil
Orissa	...	5,00,000	40,00,000
Punjab	...	Nil	75,00,000
West Bengal	...	1,05,00,000	Nil

RAJENDRA PRASAD,
President.

K. V. K. SUNDARAM,
Secretary.